

CERTIFICATE - City of St. Paul, Kansas 2015 Budget

To the Clerk of Neosho, State of Kansas
We, the undersigned officers of
City of St. Paul

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2015; and 3) the Amount(s)
of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

Table of Contents:	K.S.A.	Page No.	2015 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2014 Ad Valorem Tax	
Computation to Det. Limit for 2015		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases		6	0	0	
General Fund	12-101a	7	325,969	128,508	
Special Highway Fund		8	27,420	0	
Special Parks & Rec Fund		9	35,939	0	
Local Sales Tax Fund		10	120,744	0	
Grocery Store Fund		11	1,107,345	0	
Water Fund		12	235,367	0	
Sewer Fund		13	53,234	0	
Sanitation Fund		14	45,328	0	
Capital Improvement Fund	12-1,118	15	0	0	
Equipment Reserve Fund	12-1,117	16	0	0	
Water Line Repair Fund		17	0	0	
Water Bond Reserve Fund		18	0	0	
Sewer Reserve Fund		19	0	0	
Total			1,951,346	128,508	<u>39.746</u>
Hearing Notice/Budget Summary		20			
Publication					
Charters/Election Questions					
Final Assessed Valuation					<u>3,233,213</u>

State Use Only:
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Assisted by:

Steve Seawall
14850 NW 94th Road
Topeka, KS. 66618

Attest: Oct 21st, 2014 (If not assisted so state)

Rachel Neely
County Clerk

Steve Seawall
Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2015 Budget

		Amount of Levy
1. Total tax levy amount in 2014 budget		126,231
2. Debt service levy in 2014 budget		<u>0</u>
3. Tax levy excluding debt service (1 - 2)		126,231
2014 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2014	8,823	
5. Increase in personal property for 2014		
5a. Personal property 2014	179,895	
5b. Personal property 2013	<u>444,362</u>	
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero		0
6. Valuation of annexed territory for 2014		
6a. Real estate	0	
6b. State assessed	0	
6c. New improvements	<u>0</u>	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2014	<u>979</u>	
8. Total valuation adjustment (4 + 5c + 6d + 7)	<u>9,802</u>	
9. Total estimated valuation July 1, 2014	3,233,161	
10. Total valuation less valuation adjustment (9 - 8)		3,223,359
11. Factor for increase (8 divided by 10)		.00304
12. Amount of increase (11 times 3)		<u>384</u>
13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)		<u>126,615</u>
14. Debt service levy in this 2015 budget		<u>0</u>
15. Tax levy, including debt service, prior to CPI adjustment (13 + 14)		<u>126,615</u>
16. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.5000 %</u>
17. Consumer Price Index adjustment (3 times 16)		<u>1,893</u>
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 + 17)		<u>128,508</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Recreational Vehicle Tax, 16/20M Vehicle Tax, and Slider

2014 Budgeted Fund	Tax Levy Amount in 2014 Budget	Allocation for Year 2015			
		MVT	RVT	16/20M Veh Tax	Slider
General Fund	126,231	24,667	147	1,238	0
	126,231	24,667	147	1,238	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2014	General Fund	Equipment Reserve Fund	5,000	KSA 12-1,117
2014	General Fund	Capital Imp Reserve Fund	15,000	KSA 12-1,118
2014	Water Fund	Water Bond Reserve Fund	6,800	KSA 12-825d
2014	Sewer Fund	Sewer Reserve Fund	10,000	KSA 12-825d
			<u>36,800</u>	
2015	General Fund	Equipment Reserve Fund	5,000	KSA 12-1,117
2015	General Fund	Capital Improvement Fund	15,000	KSA 12-1,118
2015	Water Fund	Water Bond Reserve Fund	6,800	KSA 12-825d
2015	Sewer Fund	Sewer Reserve Fund	10,000	KSA 12-825d
			<u>36,800</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2014	Due Date Interest/Principal	Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal
Gen Obl Bonds									
Water Project					Mar/Sept				
03/03	09/24	4.56	490,000	325,000	Sept	15,986	35,000	14,500	35,000
River Intake Water					Mar/Sept				
09/08	09/48	3.625	264,500	248,190	Sept	8,996	3,630	8,865	3,762
River Intake Water					Sept				
09/08	09/48	4.375	285,500	270,535	Sept	11,835	3,403	11,687	3,552
			<u>843,725</u>			<u>36,817</u>	<u>42,033</u>	<u>35,052</u>	<u>42,314</u>

Statement of Lease Purchases and Certificates of Participation

	Date of Contract	Term of Contract (Months)	Interest Rate	Total Amount Financed (Beg Prin)	Principal Balance 1-1-2014	Payments Due 2014	Payments Due 2015
<hr/>							
Lease Purchase							
Vertical Turbine Pump	12/11	60	2.95	65,371	40,375	14,079	0
					<hr/>	<hr/>	<hr/>
					40,375	14,079	0

Rec Vehicle Tax	89	145	215	
16/20M Vehicle Tax	0	1,148	1,238	
Delinquent Tax	4,386	0	0	
Sales Tax	30,258	36,000	32,000	
Alcoholic Liquor Tax	2,034	2,960	0	
Franchise Fees	30,391	27,500	32,000	
Reinstate Fees	295	600	500	
Fees,Licenses&Permits	893	1,500	1,500	
Dividends	1,333	890	1,000	
Diversions	2,800	3,000	3,000	
Fines and Forfeitures	22,567	21,500	25,000	
Township Fire Payments	0	1,250	0	
Rents	3,620	3,600	3,600	
Interest Income	2,180	3,000	2,200	
Charges for Services	136	500	500	
Gifts and Donations	2,769	2,000	2,500	
Reimbursed Expenses	3,541	0	3,500	
Total Receipts	247,970	257,141	133,352	
Resources Available	300,979	310,709	197,461	
Expenditures				
General Government	Personal Services	31,746	40,000	34,930
	Contractual Services	116,002	100,000	140,000
	Materials and Supplies	11,605	20,000	30,000
	Capital Outlay	2,124	5,000	17,689
		161,477	165,000	222,619
Municipal Court	Personal Services	686	1,000	1,000
	Contractual Services	9,770	10,000	11,000
		10,456	11,000	12,000
Fire	Personal Services	4,491	5,400	5,400
	Contractual Services	9,463	10,000	5,000
	Materials and Supplies	1,832	2,000	2,000
	Capital Outlay	0	0	1,500
		15,786	17,400	13,900
Streets	Personal Services	23,993	25,000	38,000
	Contractual Services	179	3,000	300
	Materials and Supplies	1,464	1,000	3,000
	Capital Outlay	0	0	12,000
		25,636	29,000	53,300
Parks and Recreation	Personal Services	700	700	650
	Contractual Services	1,818	2,000	1,000
	Materials and Supplies	545	1,500	1,000
	Capital Outlay	0	0	1,500
		3,063	4,200	4,150
Transfers	Transfer to Cap Imp res	0	15,000	15,000
	Transfer to Cap Eq Res	0	5,000	5,000
			20,000	20,000
Debt Service	GO Bond Principal	16,667	0	0
	Lease-Purchase Payments	14,326	0	0
		30,993		

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Total Expenditures	247,411	246,600	325,969
Unencumbered Cash Balance, Dec. 31	53,568	64,109	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			325,969
Tax Required			128,508
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			128,508

Resources Available		23,392	23,662	27,420
Expenditures				
Streets	Materials and Supplies	0	7,262	10,000
	Capital Outlay	0	5,000	17,420
	GO Bond Principal	15,000	0	0
	GO Bond Interest	620	0	0
		15,620	12,262	27,420
Total Expenditures		15,620	12,262	27,420
Unencumbered Cash Balance, Dec. 31		7,772	11,400	0

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	37,686	40,100	31,100
Cancelled Prior Year Encumbrances	0		
Receipts			
Alcoholic Liquor Tax	2,034	3,000	3,839
Fees, Licenses & Permits	380	0	0
Rents	0	1,000	1,000
Total Receipts	2,414	4,000	4,839
Resources Available	40,100	44,100	35,939
Expenditures			
Parks and Recreation			
Contractual Services	0	5,000	5,000
Materials and Supplies	0	3,000	3,000
Capital Outlay	0	5,000	27,939
		13,000	35,939
Total Expenditures	0	13,000	35,939
Unencumbered Cash Balance, Dec. 31	40,100	31,100	0

		Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1		43,728	43,730	51,744
Cancelled Prior Year Encumbrances		0		
Receipts				
Grocery Store Sales Tax		25,436	69,000	69,000
Total Receipts		25,436	69,000	69,000
Resources Available		69,164	112,730	120,744
Expenditures				
General Government	Capital Outlay	0	5,000	41,493
			5,000	41,493
Water Utility	Capital Outlay	0	5,000	29,751
			5,000	29,751
Economic Development	Contractual Services	25,434	0	0
		25,434		
Debt Service	GO Bond Principal	0	35,000	35,000
	GO Bond Interest	0	15,986	14,500
			50,986	49,500
Total Expenditures		25,434	60,986	120,744
Unencumbered Cash Balance, Dec. 31		43,730	51,744	0

Grocery Store Fund

		Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1		0	7,345	7,345
Cancelled Prior Year Encumbrances		0		
Receipts				
Fees, Licenses & Permits		1,064	0	0
Dividends		198	0	0
Grocery Store Receipts		299,018	0	0
Charges for Services		0	800,000	1,100,000
Reimbursed Expenses		45	0	0
Total Receipts		300,325	800,000	1,100,000
Resources Available		300,325	807,345	1,107,345
Expenditures				
Economic Development	Personal Services	43,643	0	0
	Contractual Services	27,991	0	0
	Materials and Supplies	221,346	0	0
		292,980		
Grocery Store	Personal Services	0	100,000	161,645
	Contractual Services	0	100,000	100,000
	Materials and Supplies	0	525,000	785,700
	Capital Outlay	0	25,000	10,000
	Loan Payment	0	50,000	50,000
			800,000	1,107,345
Total Expenditures		292,980	800,000	1,107,345
Unencumbered Cash Balance, Dec. 31		7,345	7,345	0

		Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1		75,340	84,619	56,867
Cancelled Prior Year Encumbrances		0		
Receipts				
Fees, Licenses & Permits		2,789	750	1,500
Charges for Services		171,119	163,450	170,000
Utility Meter Connection		815	300	800
Utility Sales Tax		1,254	1,000	1,200
Late Charges		4,939	5,100	5,000
Total Receipts		180,916	170,600	178,500
Resources Available		256,256	255,219	235,367
Expenditures				
Water Utility	Personal Services	57,312	60,000	65,000
	Contractual Services	31,927	50,595	51,000
	Materials and Supplies	42,666	35,000	22,000
	Capital Outlay	0	0	44,610
	Tower Maintenance	4,523	18,091	18,091
		136,428	163,686	200,701
Transfers	Transfer to Water Res	6,800	6,800	6,800
		6,800	6,800	6,800
Debt Service	GO Bond Principal	20,000	7,033	7,314
	GO Bond Interest	8,409	20,833	20,552
		28,409	27,866	27,866
Total Expenditures		171,637	198,352	235,367
Unencumbered Cash Balance, Dec. 31		84,619	56,867	0

		Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1		96,938	60,173	5,234
Cancelled Prior Year Encumbrances		0		
Receipts				
Charges for Services		47,189	48,000	48,000
Total Receipts		47,189	48,000	48,000
Resources Available		144,127	108,173	53,234
Expenditures				
Sewer Utility	Personal Services	70,410	50,000	25,000
	Contractual Services	8,496	15,000	8,234
	Materials and Supplies	5,048	15,000	10,000
	Capital Outlay	0	12,939	0
		83,954	92,939	43,234
Transfers	Transfer to Sewer Res	0	10,000	10,000
			10,000	10,000
Total Expenditures		83,954	102,939	53,234
Unencumbered Cash Balance, Dec. 31		60,173	5,234	0

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	513	328	3,328
Cancelled Prior Year Encumbrances	0		
Receipts			
Charges for Services	39,266	42,000	42,000
Total Receipts	39,266	42,000	42,000
Resources Available	39,779	42,328	45,328
Expenditures			
Trash Utility	39,451	39,000	45,328
Contractual Services	39,451	39,000	45,328
Total Expenditures	39,451	39,000	45,328
Unencumbered Cash Balance, Dec. 31	328	3,328	0

Capital Improvement Fund

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	60,988
Cancelled Prior Year Encumbrances	0
Receipts	
Transfer from Gen Fund	0
Total Receipts	0
Resources Available	60,988
Expenditures	
Economic Development Debt Service	21,000
	21,000
Capital Improvements Capital Outlay	0
Total Expenditures	21,000
Unencumbered Cash Balance, Dec. 31	39,988

Equipment Reserve Fund

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	30,000
Cancelled Prior Year Encumbrances	0
Receipts	
Transfer from Gen Fund	0
Total Receipts	0
Resources Available	30,000
Expenditures	
Equipment Reserve Capital Outlay	0
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	30,000

Water Line Repair Fund

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	84,246
Cancelled Prior Year Encumbrances	0
Receipts	
Charges for Services	17,600
Total Receipts	17,600
Resources Available	101,846
Expenditures	
Water Utility	
Capital Outlay	0
Tower Maintenance	34,630
	34,630
Total Expenditures	34,630
Unencumbered Cash Balance, Dec. 31	67,216

Water Bond Reserve Fund

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	54,521
Cancelled Prior Year Encumbrances	0
Receipts	
Transfer from Water	6,800
Total Receipts	6,800
Resources Available	61,321
Expenditures	
Water Utility	0
Capital Outlay	0
GO Bond Principal	6,764
GO Bond Interest	29,511
	36,275
Total Expenditures	36,275
Unencumbered Cash Balance, Dec. 31	25,046

Sewer Reserve Fund

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	119,629
Cancelled Prior Year Encumbrances	0
Receipts	
Transfer from Sewer	0
Total Receipts	0
Resources Available	119,629
Expenditures	
Sewer Utility	41,386
Contractual Services	0
Capital Outlay	41,386
Total Expenditures	41,386
Unencumbered Cash Balance, Dec. 31	78,243

NOTICE OF HEARING 2015 Budget

The governing body of City of St. Paul will meet on the
14th day of August, 2014 at 6:45 pm at

Fire Station Meeting Room for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2014 ad valorem tax.

Detailed budget information is available at City Hall
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2015 Expenditures" and the "Amount of 2014 Ad Valorem Tax" establish
the maximum limits of the 2015 budget. The "Est Tax Rate" is subject to change
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2013		2014		Proposed Budget 2015		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2014 Ad Valorem Tax	Est Tax Rate
General Fund	247,411	37.113	246,600	37.237	325,969	128,508	39.747
Special Highway Fund	15,620		12,262		27,420	0	.000
Special Parks & Rec Fund	0		13,000		35,939	0	.000
Local Sales Tax Fund	25,434		60,986		120,744	0	.000
Grocery Store Fund	292,980		800,000		1,107,345	0	.000
Water Fund	171,637		198,352		235,367	0	.000
Sewer Fund	83,954		102,939		53,234	0	.000
Sanitation Fund	39,451		39,000		45,328	0	.000
Capital Improvement Fund	21,000		0		0	0	.000
Equipment Reserve Fund	0		0		0	0	.000
Water Line Repair Fund	34,630		0		0	0	.000
Water Bond Reserve Fund	36,275		0		0	0	.000
Sewer Reserve Fund	41,386		0		0	0	.000
Totals	1,009,778	37.113	1,473,139	37.237	1,951,346	128,508	39.747
Less: Transfers	0		36,800		36,800		
Net Expenditures	1,009,778		1,436,339		1,914,546		
Total Tax Levied	126,226		126,231				
Assessed Valuation		3,401,014		3,389,974		3,233,161	

Outstanding Indebtedness, January 1,

	2012	2013	2014
General Obligation Bonds	926,937	885,489	805,186
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	71,439	56,093	40,375
Other Debt	0	0	0
Total	998,376	941,582	845,561


Clerk